



**U.S. Department
of Transportation**

1200 New Jersey Ave., S.E.
Washington, DC 20590

Office of the Secretary
of Transportation

SUBJECT: Class Deviation No. 2026-42 from the Transportation Acquisition Regulation for TAR Part 1242 in Support of Executive Order 14275, Restoring Common Sense to Federal Procurement

FROM: Chrishaun Jones
Senior Procurement Executive
Office of the Senior Procurement Executive

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TO: Department of Transportation Chiefs of the Contracting Offices

- I. Purpose:** This memorandum approves a class deviation to the Transportation Acquisition Regulation (TAR) part 1242 for the purpose of implementing, in the TAR, Federal Acquisition Regulation (FAR) Class Deviation (CD) No. 2026-13 for FAR part 42 in support of Executive Order (E.O.) 14275, “Restoring Common Sense to Federal Procurement.”
- II. Effective Date:** Immediately.
- III. Background:** On April 15, 2025, [Executive Order \(E.O.\) 14275, Restoring Common Sense to Federal Procurement](#) was signed. Section 2 of the E.O. establishes the policy that the FAR “should only contain provisions required by statute or essential to sound procurement, and any FAR provisions that do not advance these objectives should be removed.” The Revolutionary FAR Overhaul (RFO) initiative will make the FAR more concise, understandable, and focused on core procurement requirements. This also applies to agency supplements to the FAR.

Under this initiative, the FAR is being updated to:

- Remove language that is not required by statute
- Remove duplicative or outdated language
- Clarify or provide more plain language
- Revise language for the new FAR framework
- Retain language necessary for governmentwide acquisition standards.

The RFO FAR part 42 model deviation text upon which this RFO TAR part 1242 deviation is based, establishes bedrock principles. The Department of Transportation (DOT) issued [FAR CD 2026-13](#) for FAR part 42 on October 17, 2025.

DOT also issued TAR Class Deviation No. 2024-01 on March 20, 2024, Transportation Acquisition Regulation (TAR), Class Deviation (CD) No. 2024-01 – TAR Part 1242, TAR

Subpart 1242.3, 1242.302, 1242.302-70, 1242.302-71, and TAR Part 1252, 1252.242-75, 1252.242-77, and 1252.242-78, portions of which are incorporated into the TAR as reflected below, and other material, as appropriate, is moved to DOT's internal guidance.

To ensure alignment with issued E.O.s and the RFO FAR part CD, it is necessary to issue this RFO TAR CD in advance of a proposed rule to implement these requirements to ensure DOT policies and procedures align with these requirements. DOT intends on conducting further analysis and developing a rule for publication in the Federal Register for public comment after the release of this CD, and after FAR proposed and final rules are published.

IV. Summary of Changes: The following table is not an exhaustive list but includes notable updates to TAR part 1242:

Change	Description
New/Retained/Updated	General – Retained as the coverage directly implements a specific statute. Updated TAR content and headings to align with RFO FAR Part 42, and incorporated text as appropriate from the previous DOT TAR CD No. 2024-01: TAR part 1242—Contract Administration and Audit Services • Subpart 1242.1—Contract Audit Services - Revised underlying sections to align with RFO drafting principles and streamlined, removing unnecessary words: ○ 1242.101, Contract audit responsibilities. ○ 1242.170, Contract clause. Updated prescription. • Subpart 1242.3—Contract Administration Services - Revised underlying section to align with RFO drafting principles and streamlined, removing unnecessary words: ○ 1242.270, Contract clauses. Updated prescriptions, paras. (a) & (b). • Subpart 1242.3—Contract Administration Office Functions - Revised underlying section to align with RFO drafting principles and streamlined, removing unnecessary words: ○ 1242.302, Contract administration functions. • Subpart 1242.5—Indirect Cost Rates. New. ○ Added required agency procedures in the regulation to align with new RFO FAR part. • Subpart 1242.70—Contractor Audit Services. New. ○ Added RFO TAR applicable content from previous TAR CD 2024-01. Standalone TAR supplement. ○ Requires contractors providing financial auditing or audit remediation services under DOT contracts to identify as a part of the contract evaluation process details of any disciplinary proceedings occurring within one year of the projected performance period. ○ Applies to solicitations and contracts for 1) financial statement auditing required under 31 U.S.C. 3521(e), or 2) Audit remediation services. Includes underlying sections: ▪ 1242.7000, Contracting for audit services.

	▪ 1242.7001, Solicitation provisions and contract clauses. Prescribes four provisions or clauses: 1252.242-75, 1252.242-76, 1252.242-77, and 1252.242-78, as identified in more detail below under TAR Part 1252. • Subpart 1242.71—Contract Safety—Postaward Administration. New. ○ Adds the policy and prescriptions for three clauses moved from TAR Part 1223 as this is better aligned with postaward administrative actions. ○ Includes underlying sections: ▪ 1242.7100, Safety requirements for DOT contracts. ▪ 1242.7101, Contract clauses. Prescribes three clauses: 1252.242.79, 1252.242-80, and 1252.242-81 which were moved from TAR part 1223 and are now renumbered under TAR Part 1242. Specific titles and details are provided in Part 1252 summary below. Revised the following clauses prescribed in TAR Part 1242 to align with RFO FAR part 42. Revised and updated citations, references and other minor edits to incorporate new RFO FAR drafting style and numbering: Subpart 1252.2—Text of Provisions and Clauses * * * * * • TAR clause 1252.242-70, Dissemination of Information—Educational Institutions. (SEP 2026) (RFO Deviation) – updated citations and revised/streamlined for clarity. • TAR clause 1252.242-71, Contractor Testimony. (SEP 2026) (RFO Deviation) – updated citations and revised/streamlined for clarity. • TAR section 1252.242-73. [Reserved] (SEP 2026) (RFO Deviation) – added [Reserved] reference for TAR rule administrative purposes. No previous content and no content now. • TAR clause 1252.242-74, Contract Audit Support. (SEP 2026) (RFO Deviation) – updated citations and revised/streamlined for clarity. The following TAR clauses and provisions were incorporated from previous TAR CD 2024-01. They were revised and updated to align with RFO drafting guidelines: • TAR provision 1252.242-75, Notice of Special Standards of Responsibility—Contract Audit Services. (SEP 2026) (RFO Deviation) – updated citations and revised/streamlined for clarity. • TAR clause 1252.242-76, Compliance with Audit Standards. (SEP 2026) (RFO Deviation) – updated citations and revised/streamlined for clarity. • TAR provision 1252.242-77, Contract Audit Services—Representation. (SEP 2026) (RFO Deviation) – updated citations and revised/streamlined for clarity.
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	• TAR clause 1252.232-78, Postaward Requirements—Contract Audit Services. (SEP 2026) (RFO Deviation) – updated citations and revised/streamlined for clarity. The following TAR clauses were moved from TAR Part 1223 to RFO TAR Part 1242. Retained as important DOT policy when performing under DOT contracts. Updated and revised numbering to reflect a new RFO TAR Part 1242 prescription; minor edits to clause text to reflect new RFO format/style and for clarity: • TAR clause 1252.242-79 Accident and Fire Reporting. (SEP 2026) (RFO Deviation) – streamlined with minor edits for clarity. • TAR clause 1252.242-80 Protection of Human Subjects. (SEP 2026) (RFO Deviation) – streamlined with minor edits for clarity. • TAR clause 1252.242-81 Seat Belt Use Policies and Programs. (SEP 2026) (RFO Deviation) – streamlined with minor edits for clarity and updated to current website(s).
Removed	General – Text has been revised/deleted in the subpart/section below to remove non-statutory guidance. • Subpart 1242.1 – partial text removal in the section below: ○ Section 1242.102, Assignment of contract audit services. Removed as more appropriate as procedural internal guidance. • Subpart 1242.2—Contract Administration Services – partial text removal in the section below: ○ Section 1242.270, Contract clauses. Partial removal. Removed paragraph (c) as prescribed clause is redundant. Analysis determined that FAR data rights clauses (e.g., 52.227-17) provide sufficient protection for the Government. • Subpart 1242.3—Contract Administration Office Functions – partial text removal in the section below: • Section 1242.302(a)(13). Removed as more appropriate as procedural internal guidance. • Subpart 1242.15—Contractor Performance Information, and underlying section 1242.1503, Procedures. ○ Removed as more appropriate as procedural internal guidance. Removed the following clause: • TAR clause 1252.242-72, Dissemination of Contract Information (NOV 2022). Removed and reserved. Prescription for this clause at Section 1242.270(c), Contract clauses, removed as the prescribed clause is redundant. Analysis determined that FAR data rights clauses (e.g., 52.227-17) provide sufficient protection for the Government.

- V. **Required Actions:** Contracting Officers shall follow the RFO TAR part 1242 deviation text, including the corresponding part 1252 deviation text, in lieu of TAR part 1242 and part 1252 as codified at 48 CFR, chapter 12. The RFO TAR deviation text is shown in the Attachment

including any cognizant TAR part 1252 solicitation provisions or contract clauses prescribed in TAR part 1223.

Chiefs of the Contracting Offices (COCOs) must ensure this deviation is disseminated to the acquisition workforce and ensure compliance with the requirements in the CD.

For new solicitations, contracts or orders:

- Include applicable deviated provisions and clauses (marked **(SEP 2026)(RFO Deviation)**) as attached.

For open solicitations:

- The contracting officer has discretion regarding the need to enforce or amend the provisions or clauses. Note that without some of the removed provisions or clauses, the contracting officer may be required to separately address certain aspects in an awarded contract.

For existing contracts and orders:

- No action required for the clause associated with this class deviation.

[TAR Class Deviation No. 2024-01](#), Transportation Acquisition Regulation (TAR), Class Deviation (CD) No. 2024-01 – TAR Part 1242, TAR Subpart 1242.3, 1242.302, 1242.302-70, 1242.302-71, and TAR Part 1252, 1252.242-75, 1252.242-77, and 1252.242-78, March 20, 2024, is now rescinded because of this CD issuance, effective September 30, 2026.

- VI. Applicability:** This CD applies to all DOT Operating Administrations (OAs), the Office of the Secretary of Transportation (OST), and the Office of the Inspector General (OIG), excluding the Federal Aviation Administration (FAA) in accordance with RFO TAR 1201.103-70(b).
- VII. Authority:** This CD is issued under the authority of RFO FAR 1.304, Class deviations; TAR 1201.404, Class deviations; and the revised citation based on this CD at RFO TAR 1201.304, for the purpose of implementing policy in the TAR to comply with requirements of certain E.O.s, statutes, and other directives in DOT FAR CD No. 2026-13.
- VIII. Expiration Date:** This CD will remain in effect until it is incorporated into the TAR, superseded, or is otherwise rescinded, whichever occurs first.
- IX. Point of Contact:** Questions or comments regarding this deviation may be directed to DOTAcquisitionPolicy@dot.gov.

Attachment:

- A. RFO TAR Part 1242 & Applicable Part 1252 Deviation Text – Bold/Bracketed/Line-in Line-Out (BB-LILO)

Transportation Acquisition Regulation (TAR) Class Deviation (CD) No. 2026-42

Attachment A

RFO TAR Part 1242 and 1252 Deviation Text

TAR Text Baseline is 48 CFR chapter 12 as of June 22, 2026.

Additions are shown as **[bolded and bracketed]** and deletions are shown in strikethrough deletions. TAR Text unchanged shown as asterisks.

Part 1242—Contract Administration and Audit Services

Subpart 1242.1—Contract Audit Services

1242.101 Contract audit responsibilities.

1242.102 ~~Assignment of contract audit services.~~

1242.170 Contract clause.

Subpart 1242.2—Contract Administration Services

1242.270 Contract clauses.

Subpart 1242.3—Contract Administration Office Functions

1242.302 Contract administration functions.

[Subpart 1242.5—Indirect Cost Rates

1242.503-2 Certificate of indirect costs.]

~~Subpart 1242.15—Contractor Performance Information~~

~~1242.1503 Procedures.~~

[Subpart 1242.70— Contractor Audit Services

1242.7000 Contracting for audit services.

1242.7001 Solicitation provisions and contract clauses.]

[Subpart 1242.71—Contract Safety—Postaward Administration

1242.7100 Safety Requirements for DOT contracts.

1242.7101 Contract clauses.]

Authority: [5 U.S.C. 301](#); [41 U.S.C. 1121\(c\)\(3\)](#); [and] [41 U.S.C. 1702](#); and ~~48 CFR 1.301 through 1.304.~~

PART 1242—CONTRACT ADMINISTRATION AND AUDIT SERVICES (RFO DEVIATION)

Subpart 1242.1—Contract Audit Services

1242.101 Contract audit responsibilities.

(b) ~~It is DOT policy that p~~**[P]**ivate certified public accounting (CPA) firms may be used to provide audit services as described in FAR 42.101 ~~to DOT contracting officers~~ when procurement schedule demands cannot be met by the Defense Contract Audit Agency (DCAA) or the agency with audit cognizance.

~~1242.102 Assignment of contract audit services.~~

~~(b) In accordance with 1242.101, when the responsible audit agency declines a request for services, DOT contracting officers may utilize audit services from commercial CPA firms as authorized in 1242.101.~~

1242.170 Contract clause.

~~The contracting officer shall i~~**[I]**nsert the clause at 1252.242-74, Contract Audit Support, in solicitation and contracts when other than firm-fixed-price contracts are contemplated.

Subpart 1242.2—Contract Administration Services

1242.270 Contract clauses.

(a) ~~The contracting officer may use~~ **[Insert]** the clause at 1252.242-70, Dissemination of Information-Educational Institutions, ~~in lieu of the clause at 1252.242-72, Dissemination of Contract Information,~~ in DOT research contracts with educational institutions, except contracts that require the release or coordination of information.

(b) ~~The contracting officer shall i~~**[I]**nsert the clause at 1252.242-71, Contractor Testimony, in all solicitations and contracts issued ~~by~~ **[for]** NHTSA. **[The clause may be used in support of other]** ~~Other OAs~~ **[Operating Administrations]** may use the ~~clause~~ as deemed appropriate.

(c) ~~The contracting officer may insert the clause at 1252.242-72, Dissemination of Contract Information, in all DOT contracts except contracts that require the release or coordination of information.~~

Subpart 1242.3—Contract Administration Office Functions

1242.302 Contract administration functions.

(a) If a cognizant Federal agency has not performed the functions identified in FAR 42.302(a)(5), (9), (11), and (12), ~~then DOT~~ contracting officers are authorized to perform these functions with the assistance of the cognizant government auditing agency, ~~if assigned and available to provide support in a timely manner.~~ If the cognizant government auditing agency is not assigned and/or available in the necessary timeframe, DOT contracting officers may use the audit services of a CPA firm.

~~(13) The assignment of contract administration to a Defense Contract Management Agency (DCMA) office by the contracting officer does not affect the designation of the paying office unless a transfer of DOT funds to the agency of the Contract Administration Office (CAO) is effected, and the funds are converted to the CAO agency's account for payment purposes. When the contracting officer proposes to delegate the contract payment function to another agency (e.g., DCMA), the contracting officer shall discuss the transfer of funds procedures with the cognizant OA payment office. The CAO, the contracting officer, or the designated contract specialist in the contracting office shall review and approve the invoices and vouchers under the assigned contracts. The review and approval of invoices under cost-reimbursement and time and materials type contracts cannot be delegated to the Contracting Officer's Representative.~~

[Subpart 1242.5—Indirect Cost Rates

1242.503-2 Certificate of indirect costs.

(b) *Waiver of certification.*

(1) The head of the contracting activity (HCA) is authorized to waive the certification requirement in accordance with agency procedures.]

~~Subpart 1242.15—Contractor Performance Information~~

~~1242.1503 Procedures.~~

~~(a)~~

~~(1) Each OA is responsible for assigning responsibility and management accountability for the completeness of past performance submissions as required in FAR 42.1503(a).~~

[Subpart 1242.70—Contractor Audit Services

1242.7000 Contracting for audit services.

(a) *Transparency requirement for firms providing audit services.* Contractors providing financial auditing or audit remediation services under DOT contracts must identify as a part of the contract evaluation process details of any disciplinary proceedings, occurring within one year of the projected performance period, that involve noncompliance with rules or laws applying to audit services. This requirement applies to solicitations and contracts for—

(1) Financial statement auditing required under 31 U.S.C. 3521(e); or

(2) Audit remediation services.

(b) *Representation requirement.* Any firm responding to a solicitation, or awarded a contract, for the acquisition of audit services or audit remediation services on behalf of DOT or as contracted by DOT via an interagency agreement is required to represent whether it has been subject to disciplinary proceedings within the last twelve months preceding the period of performance. If the offeror or contractor represents that it has been subject to disciplinary proceedings within this timeframe, the offeror or contractor is required to disclose to the contracting officer before any contract action (including award, renewals, and modifications)—

(1) The details of any disciplinary proceedings, with respect to the firm or its associated persons (including principals and employees), before an entity with the authority to enforce compliance with rules or laws applying to audit services or audit remediation services offered by accounting firms or firms other than accounting firms; and

(2) For subsequent contract actions after contract award, whether there has been any change to previously reported disciplinary proceedings since the last contract action.]

1242.7001 Solicitation provisions and contract clauses.

(a) Insert the provision at 1252.242-75, Notice of Special Standards of Responsibility, in solicitations for audit services.

(b) Insert the clause at 1252.242-76, Compliance with Audit Standards, in solicitations and contracts for audit services.

(c) Insert the provision at 1252.242-77, Contract Audit Services—Representation, in solicitations, including solicitations using FAR part 12 procedures for the acquisition of commercial products and commercial services, that include the clause at 1252.242-78, Postaward Requirements—Contract Audit Services.

(d) Insert the clause at 1252.242-78, Postaward Requirements—Contract Audit Services, in solicitations and contracts, including solicitations and contracts using FAR part 12 procedures for the acquisition of commercial products and commercial services, that—

(1) Exceed the simplified acquisition threshold; and

(2) Are for the acquisition of financial statement auditing or audit remediation services as described in 1242.7000(a).]

[Subpart 1242.71—Contract Safety—Postaward Administration

1242.7100 Safety Requirements for DOT contracts.

Contracting officers should discuss safety requirements during postaward orientation, including the specific requirements outlined by clauses prescribed at 1242.

1242.7101 Contract clauses.

(a) Insert the clause at 1252.242-79, Accident and Fire Reporting, when all or part of a contract will be performed on Government-owned or leased property.

(b) Insert the clause at 1252.223-80, Protection of Human Subjects, in all solicitations and contracts under which human test subjects will be utilized. Use of the clause may be waived one level above the contracting officer if the required submissions in the clause are already included in requirements and deliverables under the contract. Contractors may request copies of applicable Operating Administration (OA)-specific policies regarding the protection of human subjects directly from contracting officers.

(c) Insert the clause at 1252.223-81, Seat Belt Use Policies and Programs, in all solicitations and contracts exceeding the simplified acquisition threshold.]

Part 1252 – Solicitation Provisions and Contract Clauses (RFO Deviation)

Subpart 1252.2—Text of Provisions and Clauses

* * * * *

- 1252.242-70 Dissemination of Information—Educational Institutions.**
[(SEP 2026) (RFO Deviation)]
- 1252.242-71 Contractor Testimony.** [(SEP 2026) (RFO Deviation)]
- 1252.242-72 ~~Dissemination of Contract Information.~~ [[Reserved]]** [(SEP 2026)
(RFO Deviation)]
- [1252.242-73 [Reserved]]** [(SEP 2026) (RFO Deviation)]
- 1252.242-74 Contract Audit Support.** [(SEP 2026) (RFO Deviation)]
- [1252.242-75 Notice of Special Standards of Responsibility—Contract Audit
Services. (SEP 2026) (RFO Deviation)]**
- [1252.242-76 Compliance with Audit Standards. (SEP 2026) (RFO Deviation)]**
- [1252.242-77 Contract Audit Services—Representation. (SEP 2026) (RFO
Deviation)]**
- [1252.232-78 Postaward Requirements—Contract Audit Services. (SEP 2026)
(RFO Deviation)]**
- [1252.242-79 Accident and Fire Reporting. (SEP 2026) (RFO Deviation)]**
- [1252.242-80 Protection of Human Subjects. (SEP 2026) (RFO Deviation)]**
- [1252.242-81 Seat Belt Use Policies and Programs. (SEP 2026) (RFO Deviation)]**

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Subpart 1252.2—Text of Provisions and Clauses

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1252.242-70 Dissemination of Information—Educational Institutions.

As prescribed in 1242.270(a), insert the following clause:

Dissemination of Information—Educational Institutions (~~NOV 2022~~[SEP 2026]) [(RFO DEVIATION)]

(a) The Department of Transportation (DOT) desires widespread dissemination of the results of funded transportation research. The Contractor, ~~therefore,~~ may publish (subject to the provisions of the “Data Rights” and “Patent Rights” clauses of the contract) research results in professional journals, books, trade publications, or other appropriate media—~~[(A)]~~ a thesis or collection of theses ~~[alone may]~~ ~~should~~ not be **[appropriate]** to distribute results because dissemination will not be sufficiently widespread. All costs of publication pursuant to this clause ~~shall~~ **[will]** be borne by the Contractor and shall not be charged to the Government under this or any other Federal contract.

(b) Any copy of material published under this clause must contain acknowledgment of DOT's sponsorship of the research effort and a disclaimer stating that the published material represents the position of the author(s) and not necessarily that of DOT. Articles for publication or papers to be presented to professional societies do not require the authorization of the Contracting Officer prior to release. However, two copies of each article ~~shall~~ **[must]** be transmitted to the Contracting Officer at least two weeks prior to release or publication.

(c) Press releases concerning the results or conclusions from the research under this contract shall not be made or otherwise distributed to the public without prior written approval of the Contracting Officer.

(d) Publication under the terms of this clause does not release the Contractor from the obligation of preparing and submitting to the Contracting Officer a final report containing the findings and results of research, as set forth in the ~~schedule of the contract.~~

(End of clause)

1252.242-71 Contractor Testimony.

As prescribed in 1242.270(b), insert the following clause:

Contractor Testimony (~~NOV 2022~~[SEP 2026])[(RFO DEVIATION)]

All requests for the testimony of the Contractor or its employees, and any intention to testify as an expert witness relating to: (a) any work required by, and/or performed under,

this contract; or (b) any information provided by any party to assist the Contractor in the performance of this contract, ~~shall~~ **[must]** be immediately reported to the Contracting Officer. Neither the Contractor nor its employees ~~shall~~ **[may]** testify on a matter related to work performed or information provided under this contract, either voluntarily or pursuant to a request, in any judicial or administrative proceeding unless approved, in advance, by the Contracting Officer or required by a judge in a final court order.

(End of clause)

1252.242-72 ~~Dissemination of Contract Information.~~ [[Reserved]]

As prescribed in 1242.270(c), insert the following clause:

~~Dissemination of Contract Information (NOV 2022)~~

~~The Contractor shall not publish, permit to be published, or distribute for public consumption, any information, oral or written, concerning the results or conclusions made pursuant to the performance of this contract, without the prior written consent of the Contracting Officer. Two copies of any material proposed to be published or distributed shall be submitted to the Contracting Officer.~~

(End of clause)

[1252.242.73 [Reserved]]

1252.242-74 Contract Audit Support.

As prescribed in 1242.170, insert the following clause:

~~Contract Audit Support (NOV 2022[SEP 2026])[(RFO DEVIATION)]~~

The Government may at its sole discretion utilize certified public accountant(s) to provide contract audit services in lieu of the cognizant government audit agency to accomplish ~~the contract administration~~ **[and audits]** ~~requirements of FAR parts 32 and 42~~ under the terms and conditions of this contract. The audit services contractor reviewing the Contractor's accounting systems and data will perform this function in accordance with contract provisions which prohibit disclosure of proprietary financial data or use of such data for any purpose other than to perform the required audit services. The Contractor shall provide access to accounting systems, records, and data to the audit services contractor like that provided to the cognizant government auditor.

(End of clause)

[1252.242-75 Notice of Special Standards of Responsibility—Contract Audit Services.

As prescribed in 1242.7001(a), insert the following provision:

**Notice of Special Standards of Responsibility—Contract Audit Services
(SEP 2026)(RFO DEVIATION)**

(a) To be determined responsible, the Offeror must meet the general standards of responsibility set forth at FAR 9.104-1 and the following criteria, as described in chapter 3, General Standards, of “Government Auditing Standards” –

(1) Qualifications;

(2) Independence; and

(3) Quality Control.

(b) “Government Auditing Standards,” Stock number 020–000–00243–3, is issued by the Comptroller General of the United States and is available for sale from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20401 and available at <https://guides.gaoinnovations.gov/yellowbook/2024/>.

(c) The apparently successful Offeror, before award, must provide the Contracting Officer evidence that it is licensed by the cognizant licensing authority in the state or other political jurisdiction where the Offeror operates its professional practice.

(End of provision)]

[1252.242-76 Compliance with Audit Standards.

As prescribed in 1242.7001(b), insert the following clause:

Compliance with Audit Standards (SEP 2026)(RFO DEVIATION)

The Contractor, in performance of all audit services under this contract, shall comply with “Government Auditing Standards” issued by the Comptroller General of the United States.

(End of clause)]

[1252.242-77 Contract Audit Services—Representation and Disclosure.

As prescribed in 1242.7001(c), insert the following provision:

**Contract Audit Services—Representation
(SEP 2026)(RFO DEVIATION)**

(a) *Representation.* The Offeror represents that within the 1-year period preceding this offer, the Offeror and/or any of its principals or employees have [] have not [] been the subject of disciplinary proceedings before an entity with the authority to enforce compliance with rules or laws applying to audit services or audit remediation services offered by the Offeror, that—

- (1)** Are not yet fully adjudicated or settled; or
- (2)** Were fully adjudicated or settled against the Offeror and/or its principals or employees.
- (3) *Disclosure.*** If the Offeror checked “have” in the representation in paragraph (a) of this provision, the Offeror shall, at a minimum, disclose for each such proceeding—
 - (4)** The entity hearing the case;
 - (5)** The case or file number; and
 - (6)** The allegation or conduct at issue and, if fully adjudicated or settled, a brief description of the outcome.

(b) *Safeguarding.* The Government will safeguard and treat as confidential all statements provided pursuant to this provision where the statement has been marked “confidential” or “proprietary” by the Offeror. Statements so marked will not be released by the Government to the public pursuant to a request under the Freedom of Information Act, 5 U.S.C. 552, without prior notification to the Offeror and opportunity for the Offeror to claim an exemption from release. The Government will treat any statement provided pursuant to this provision as confidential to the extent required by any other applicable law.

(End of provision)]

[1252.242-78 Postaward Requirements—Contract Audit Services.

As prescribed in 1242.7001(d), insert the following clause:

Postaward Requirements—Contract Audit Services (SEP 2026)(RFO DEVIATION)

(a) Prior to each contract action under this contract (including renewal or modification), the Contractor shall disclose the details of any disciplinary proceedings, with respect to the firm and/or its principals or employees, before an entity with the authority to enforce compliance with rules or laws applying to audit services or audit remediation services offered by the Contractor, and whether there has been any change with regard to previously reported proceedings since the last contract action.

(b) The disclosure shall, at a minimum, include—

(1) The entity hearing the case;

(2) The case or file number; and

(3) A brief description of the allegation or conduct at issue and, if fully adjudicated or settled, a brief description of the outcome.

(c) The Government will safeguard and treat as confidential all statements provided pursuant to this clause where the statement has been marked “confidential” or “proprietary” by the Contractor. Statements so marked will not be released by the Government to the public pursuant to a request under the Freedom of Information Act, 5 U.S.C. 552, without prior notification to the Contractor and opportunity for the Contractor to claim an exemption from release. The Government will treat any statement provided pursuant to this clause as confidential to the extent required by any other applicable law.

(End of clause)]

[1252.242-79 Accident and Fire Reporting.

As prescribed in 1242.7101(a), insert the following clause:

Accident and Fire Reporting (SEP 2026)(RFO DEVIATION)

(a) *Reporting.* The Contractor must report to the Contracting Officer any accident or fire occurring at the site of the work which causes—

(1) A fatality or as much as one lost workday on the part of any employee of the Contractor or subcontractor at any tier;

(2) Damage of \$1,000 or more to Government-owned or leased property, either real or personal;

(3) Damage of \$1,000 or more to Contractor or subcontractor owned or leased motor vehicles or mobile equipment; or

(4) Damage for which a contract time extension may be requested.

(b) *Requirements.* Accident and fire reports required by paragraph (a) of this section include:

(1) Accidents or fires resulting in a death, hospitalization of five or more persons, or destruction of Government-owned or leased property (either real or personal), the total value of which is estimated at \$100,000 or more, must be reported immediately by telephone to the Contracting Officer or his/her authorized representative and must be confirmed in writing within 24 hours to the Contracting Officer. Such report must state all known facts as to extent of injury and damage and as to cause of the accident or fire.

(2) Other accident and fire reports may be reported by the Contractor using a state, private insurance carrier, or Contractor accident report form which provides for the statement of—

(i) The extent of injury; and

(ii) The damage and cause of the accident or fire. Such report must be mailed or otherwise delivered to the Contracting Officer within 48 hours of the occurrence of the accident or fire.

(c) *Subcontracts.* The Contractor shall include this clause, including this paragraph (c), in subcontracts at any tier

(End of clause)]

[1252.242-80 Protection of Human Subjects.

As prescribed in 1242.7101(b), insert the following clause:

Protection of Human Subjects (SEP 2026)(RFO DEVIATION)

(a) The Contractor must comply with [49 CFR part 11](#), DOT's regulations for the protection of human subjects participating in activities supported directly or indirectly by contracts from DOT. In addition, the Contractor is required to comply with any DOT Operating Administration (OA)-specific policies and procedures on the protection of human subjects.

(b) To demonstrate compliance with the subject regulations and to protect human subjects, the Contractor must ensure the following:

(1) The Contractor establishes and maintains a committee competent to review projects and activities that involve human subjects.

(2) The committee has the responsibility to determine, for each activity planned and conducted, that—

(i) The rights and welfare of subjects are adequately protected;

(ii) The risks to subjects are outweighed by potential benefits; and

(iii) The informed consent of subjects shall be obtained by methods that are adequate and appropriate.

(3) Committee reviews must be conducted with objectivity and in a manner to ensure the exercise of independent judgment of the members. Members must be excluded from review of projects or activities in which they have an active role or a conflict of interests.

(4) Continuing constructive communication between the committee and the project directors must be maintained as a means of safeguarding the rights and welfare of subjects.

(5) Facilities and professional attention required for subjects who may suffer physical, psychological, or other injury as a result of participating in an activity shall be provided.

(6) The committee must maintain records of committee review of applications and active projects, of documentation of informed consent, and of other documentation that may pertain to the selection, participation, and protection of subjects. Detailed records must be maintained of circumstances of any review that adversely affects the rights or welfare of the individual subjects. Such materials will be made available to DOT upon request.

(7) The retention period of such records and materials shall be as specified at FAR 4.705.

(c) Periodic reviews should be conducted by the Contractor to ensure, through appropriate administrative overview, that the practices and procedures designed for the protection of the rights and welfare of subjects are being effectively applied.

(d) If the Contractor has or maintains a relationship with a Department of Health and Human Services approved Institutional Review Board (IRB) which can appropriately review this contract in accordance with the technical requirements and any applicable OA policies and procedures that apply, that IRB will be considered acceptable for the purposes of this contract.

(End of clause)]

[1252.242-81 Seat Belt Use Policies and Programs.

As prescribed in 1242.7101(c), insert the following clause:

Seat Belt Use Policies and Programs (SEP 2026)(RFO DEVIATION)

In accordance with Executive Order 13043, Increasing Seat Belt Use in the United States, dated April 16, 1997, the Contractor is encouraged to adopt and enforce on-the-job seat belt use policies and programs for its employees and subcontractors when operating company-owned, rented, or personally-owned vehicles. For information on how to implement a program or for potential benefits and cost-savings, see the Click it or Ticket seat belt safety section of the National Highway Traffic Safety Administration (NHTSA) at <https://www.nhtsa.gov/campaign/click-it-or-ticket> and <https://www.nhtsa.gov/risky-driving/seat-belts>.

(End of clause)]

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